



3014 (02-09-04)

ANNUAL REPORT

OF

Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 1303 LYNN AVENUE
ALTOONA, WI 54702

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 1303 LYNN AVENUE

ALTOONA, WI 54702

When was utility organized? 11/1/1917**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS SHEILA LEHNEN**Title:** UTILITY ACCOUNTANT**Office Address:**

1303 LYNN AVENUE

P.O. BOX 8

ALTOONA, WI 54702

Telephone: (715) 839 - 6092**Fax Number:** (715) 839 - 1800**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:** www.wipfli.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: WIPFLI ULLRICH BERTELSON LLP**Title:****Office Address:** WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407**Fax Number:** (715) 832 - 0475**E-mail Address:** www.wipfli.com**Date of most recent audit report:** 2/12/1999**Period covered by most recent audit:** 1/198 to 12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH TULLY**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

1303 LYNN AVE

P.O. BOX 8

ALTOONA, WI 54720

Telephone: (715) 839 - 1629**Fax Number:** (715) 839 - 1800**E-mail Address:**

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	427,976	398,987	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	152,201	227,485	2
Depreciation Expense (403)	58,177	56,915	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	79,045	79,650	5
Total Operating Expenses	289,423	364,050	
Net Operating Income	138,553	34,937	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	138,553	34,937	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,600	6,600	10
Miscellaneous Nonoperating Income (421)	12,513	(7,215)	11
Total Other Income	19,113	(615)	
Total Income	157,666	34,322	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	157,666	34,322	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,686	13,393	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	13,686	13,393	
Net Income	143,980	20,929	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	215,951	195,022	20
Balance Transferred from Income (433)	143,980	20,929	21
Miscellaneous Credits to Surplus (434)	87	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	360,018	215,951	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Advances	6,600	5
Total (Acct. 419):	6,600	
Miscellaneous Nonoperating Income (421):		
Sewer Net Income	12,513	6
Total (Acct. 421):	12,513	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Adjustment to equity after filing 1997 PSC report	87	9
Total (Acct. 434):	87	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	427,976	0	0	0	427,976	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	427,976	0	0	0	427,976	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	61,027		61,027	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	61,027	0	61,027	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,073,788	3,039,565	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	867,983	822,549	2
Net Utility Plant	2,205,805	2,217,016	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,134,930	2,973,080	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	849,173	764,457	4
Net Nonutility Property	2,285,757	2,208,623	
Investment in Municipality (123)	188,270	198,270	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,474,027	2,406,893	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	912,802	841,160	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	70,839	66,360	11
Other Accounts Receivable (143)	134,384	127,486	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	96,181	88,766	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,214,206	1,123,772	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	5,894,038	5,747,681	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,175,122	3,152,755	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	360,018	215,951	23
Total Proprietary Capital	3,535,140	3,368,706	
LONG-TERM DEBT			
Bonds (221)	250,788	275,976	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	31,916	0	26
Total Long-Term Debt	282,704	275,976	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	84,721	105,371	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	1,166	32
Other Current and Accrued Liabilities (238)	2,688	7,677	33
Total Current and Accrued Liabilities	87,409	114,214	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,988,785	1,988,785	41
Total Liabilities and Other Credits	5,894,038	5,747,681	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,072,440	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	1,348				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,073,788	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	867,983	0	0	0	10
Total Accumulated Provision	867,983	0	0	0	
Net Utility Plant	2,205,805	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	822,549				822,549	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,177				58,177	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,959				4,959	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	898				898	10
Other credits (specify):						11
					0	12
Total credits	64,034	0	0	0	64,034	13
Debits during year						14
Book cost of plant retired	18,600				18,600	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	18,600	0	0	0	18,600	19
Balance End of Year	867,983	0	0	0	867,983	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,973,080	161,850		3,134,930	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,973,080	161,850	0	3,134,930	
Less accum. prov. depr. & amort. (122)	764,457	84,716		849,173	3
Net Nonutility Property	2,208,623	77,134	0	2,285,757	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,152,755	1
Changes during year (explain):		
Construction cost paid for by the City	22,367	2
Balance end of year	3,175,122	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 GO BONDS	06/06/1996	06/01/2006	5.14%	250,788	1
Total Bonds (Account 221):				250,788	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Capital Lease	08/10/1997	08/10/2002	5.94%	31,916	1
Total for Account 224				31,916	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	79,045	2
Charged electric department expense		3
Charged sewer department expense	1,774	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,819	
Taxes paid during year:		
County, state and local taxes	75,471	6
Social Security taxes	4,857	7
PSC Remainder Assessment	491	8
Other (explain):		
NONE		9
Total payments and other debits	80,819	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 GO BONDS	1,166	11,376	12,542	0	1
Subtotal	1,166	11,376	12,542	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
Capital Lease	0	2,310	2,310	0	3
Subtotal	0	2,310	2,310	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,166	13,686	14,852	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,054,250	0	0	934,535	0	1,988,785	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,054,250	0	0	934,535	0	1,988,785	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Advance to Capital Projects Fund	110,000	1
Advance to Artificial Ice Fund	78,270	2
Total (Acct. 123):	188,270	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	70,839	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	70,839	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	89,284	10
Merchandising, jobbing and contract work		11
Other (specify):		
Interest Receivable	45,100	12
Total (Acct. 143):	134,384	
Receivables from Municipality (145):		
Delinquent Utilities	96,181	13
Total (Acct. 145):	96,181	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,056,002	0	0	0	3,056,002	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	845,266	0	0	0	845,266	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,054,250	0	0	0	1,054,250	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,156,486	0	0	0	1,156,486	
Net Operating Income	138,553	0	0	0	138,553	8
Net Operating Income as a percent of						
Average Net Rate Base	11.98%	N/A	N/A	N/A	11.98%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	3,163,938	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	287,984	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,451,922	
Net Income		
Net Income	143,980	5
Percent Return on Proprietary Capital	4.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 17, 1999

Mrs. Sheila Lehnen, Utility Accountant
Altoona Municipal Water and Sewer Utility
1303 Lynn Avenue
P.O. Box 8
Altoona, WI 54702-0008

1998 Analytical Review DWCCA-120-ELE

Dear Mrs. Lehnen:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 17 1999 letters e.doc

cc: Mr. Kenneth Tully, Director of Public Works

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	421,125	1
Total Sales of Water	421,125	
Other Operating Revenues		
Forfeited Discounts (470)	2,540	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,311	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,851	
Total Operating Revenues	427,976	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	30,736	8
Pumping Expenses (620-625)	33,259	9
Water Treatment Expenses (630-635)	18,734	10
Transmission and Distribution Expenses (640-655)	26,100	11
Customer Accounts Expenses (901-904)	18,236	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	25,136	14
Total Operation and Maintenance Expenses	152,201	
Other Operating Expenses		
Depreciation Expense (403)	58,177	15
Amortization Expense (404-407)	0	16
Taxes (408)	79,045	17
Total Other Operating Expenses	137,222	
Total Operating Expenses	289,423	
NET OPERATING INCOME	138,553	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,094	127,982	263,388	4
Commercial	154	21,778	36,111	5
Industrial				6
Total Metered Sales to General Customers (461)	2,248	149,760	299,499	
Private Fire Protection Service (462)	6		3,111	7
Public Fire Protection Service (463)	1		102,458	8
Other Sales to Public Authorities (464)	32	11,724	16,057	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,287	161,484	421,125	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	102,458	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	102,458	
Forfeited Discounts (470):		
Customer late payment charges	2,540	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,540	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,846	10
Other (specify):		
Miscellaneous	465	11
Total Other Water Revenues (474)	4,311	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	7,126	2
Operation Supplies and Expenses (602)	4,923	3
Maintenance of Water Source Plant (605)	18,687	4
Total Source of Supply Expenses	30,736	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,294	7
Operation Supplies and Expenses (623)	965	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	33,259	
WATER TREATMENT EXPENSES		
Operation Labor (630)	7,566	10
Chemicals (631)	11,153	11
Operation Supplies and Expenses (632)	15	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	18,734	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,132	14
Operation Supplies and Expenses (641)	5,574	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,108	16
Maintenance of Mains (651)	1,598	17
Maintenance of Services (652)	510	18
Maintenance of Meters (653)	1,081	19
Maintenance of Hydrants (654)	1,097	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	26,100	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,982	22
Accounting and Collecting Labor (902)	11,718	23
Supplies and Expenses (903)	2,536	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	18,236	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,364	27
Office Supplies and Expenses (921)	56	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	670	30
Property Insurance (924)		31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	19,836	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	210	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	25,136	
Total Operation and Maintenance Expenses	152,201	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		75,471	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,774	2
Net property tax equivalent		73,697	
Social Security		4,857	3
PSC Remainder Assessment		491	4
Other (specify): NONE			5
Total tax expense		79,045	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220393				3
County tax rate	mills		4.372977				4
Local tax rate	mills		7.861251				5
School tax rate	mills		12.750628				6
Voc. school tax rate	mills		1.897691				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.102940				10
Less: state credit	mills		1.717074				11
Net tax rate	mills		25.385866				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.861251				14
Combined School Tax Rate	mills		14.648319				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.509570				17
Total Tax Rate	mills		27.102940				18
Ratio of Local and School Tax to Total	dec.		0.830521				19
Total tax net of state credit	mills		25.385866				20
Net Local and School Tax Rate	mills		21.083503				21
Utility Plant, Jan. 1	\$	3,039,566	3,039,566				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,039,566	3,039,566				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,039,566	3,039,566				26
Assessment Ratio	dec.		0.907468				27
Assessed Value	\$	2,758,309	2,758,309				28
Net Local & School Rate	mills		21.083503				29
Tax Equiv. Computed for Current Year	\$	58,155	58,155				30
Tax Equivalent per 1994 PSC Report	\$	75,471					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	75,471					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	11,710		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,473	11,012	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	80,183	11,012	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	54,852		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	235,270		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	290,122	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,338		23
Total Water Treatment Plant	15,338	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,689		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			11,710	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			79,485	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	91,195	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			54,852	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			235,270	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	290,122	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,338	23
Total Water Treatment Plant	0	0	15,338	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,689	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	279,381		26
Transmission and Distribution Mains (343)	1,570,955		27
Fire Mains (344)	0		28
Services (345)	321,967		29
Meters (346)	153,982	40,463	30
Hydrants (348)	222,174		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,554,148	40,463	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	73,091		34
Office Furniture and Equipment (391)	5,826		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	10,358		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,499		44
Other Tangible Property (399)	0		45
Total General Plant	99,774	0	
Total utility plant in service directly assignable	3,039,565	51,475	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,039,565	51,475	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			279,381 26
Transmission and Distribution Mains (343)			1,570,955 27
Fire Mains (344)			0 28
Services (345)			321,967 29
Meters (346)	17,850		176,595 30
Hydrants (348)	750		221,424 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	18,600	0	2,576,011
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			73,091 34
Office Furniture and Equipment (391)			5,826 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			10,358 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			10,499 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	99,774
Total utility plant in service directly assignable	18,600	0	3,072,440
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,600	0	3,072,440

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			14,315	14,315	1
February			15,080	15,080	2
March			15,113	15,113	3
April			16,732	16,732	4
May			18,636	18,636	5
June			16,984	16,984	6
July			15,674	15,674	7
August			18,781	18,781	8
September			21,371	21,371	9
October			8,179	8,179	10
November			14,068	14,068	11
December			22,218	22,218	12
Total for year	0	0	197,151	197,151	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				197,151	16
Less: Water sold				161,484	17
Losses and unaccounted for				35,667	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,546	21
Date of maximum: 7/20/1998					22
Cause of maximum:					23
Watermain break during construction.					
Minimum gallons pumped by all methods in any one day during reporting year				243	24
Date of minimum: 9/28/1998					25
Total KWH used for pumping for the year				375,400	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL SOUTHEND 1ST ST WEST	1	194	12	213,000	Yes	1
WELL BRADWOOD AND 7TH	3	195	29	345,000	Yes	2
WELL BRADWOOD AND BARTLETT	4	192	12	230,000	Yes	3
WELL 5TH AND BARTLETT	5	174	20	196,000	Yes	4
WELL DEVNEY AND 3RD STREET	6	184	21	225,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	4	1
Location	1ST STREET WEST	7TH AND BRADWOOD	6TH STEET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	FAIRBANKS	FAIRBANKS	5
Year Installed	1993	1959	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	125	300	155	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FAIRBANKS	FAIRBANKS	10
Year Installed	1993	1959	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	SHOP	DEVNEY AND 3RD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	FAIRBANKS	AURORA		18
Year Installed	1972	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	157	189		21
Pump Motor or Standby Engine Mfr	FAIRBANKS	AURORA		23
Year Installed	1972	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	10		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1974		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	108		10
			11
Total capacity in gallons	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,741	0	0	0	12,741	1
M	D	6.000	68,545	0	0	0	68,545	2
M	D	8.000	52,938	0	0	0	52,938	3
M	D	10.000	6,909	0	0	0	6,909	4
M	D	12.000	4,180	0	0	0	4,180	5
M	D	14.000	2,485	0	0	0	2,485	6
M	D	18.000	35	0	0	0	35	7
M	D	21.000	5,798	0	0	0	5,798	8
Total Within Municipality			153,631	0	0	0	153,631	
Total Utility			153,631	0	0	0	153,631	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,377	0	0	0	1,377		1
M	0.750	16	0	0	0	16		2
M	1.000	507	0	0	0	507		3
M	1.500	199	0	0	0	199		4
M	2.000	9	0	0	0	9		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
Total Utility		2,113	0	0	0	2,113	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,788	400	357	65	2,896	328	1
1.000	57	10	0	6	73	3	2
1.500	17	0	0	1	18	0	3
2.000	16	0	0	2	18	2	4
3.000	6	0	0	0	6	2	5
4.000	0	0	0	1	1	0	6
Total:	2,884	410	357	75	3,012	335	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,294	115	0	24	0	463	2,896	1
1.000	28	28	0	4	0	13	73	2
1.500	0	11	0	2	0	5	18	3
2.000	0	6	0	8	0	4	18	4
3.000	0	6	0	0	0	0	6	5
4.000	0	0	0	1	0	0	1	6
Total:	2,322	166	0	39	0	485	3,012	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	275		1		274	2
Total Fire Hydrants	275	0	1	0	274	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	112
Number of distribution system valves end of year:	292
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #622 The cost of energy in 1997 was unusually low. When comparing the 1998 costs to the 1996 report, the amount is more in line.

a/c #653 The utility performed an unusually high amount of maintenance on meters in 1997. When comparing the 1998 costs to the 1996 report, the amount is more in line.

a/c #655 The utility painted its water tower in 1997.

Meters (Page W-17)

The adjustments were necessary to make the counts per the report agree to the physical inventory taken by the utility employees on December 31.

Hydrants and Distribution System Valves (Page W-18)

The utility superintendent will be reminded of the requirement to test every system valve and hydrant at least once every two years.
